10

THE ALLIED CIVIC BODIES OF ERIE.

To the Citizens, Voters and Taxpayers of Erie,

You are urged to read thoroughly the pages that follow. They contain facts and arguments that have been carefully collected for your information and criticism. If they appeal to you, say so to your Councilmen and to the City Assessors.

THE COMMITTEE ON EQUALIZATION OF ASSESSED VALUES.

A. B. OSBORNE, Chairman.

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SOME PERTINENT QUESTIONS.

1—You know whether you are paying more taxes this year than last; **but do you know whether you are paying more than your neighbor** in proportion to the value of your respective properties?

2—Do you know that under the present plan of assessing property at less than its full value that you have absolutely **no chance for successful appeal,** even though you may have satisfied yourself that you are proportionately paying more than the property-owner on State Street?

3—Do you know that the law states that property is to be assessed at its fair **market value;** and that the Supreme Court has upheld this law? And do you know that the city assessors have no right under their oaths of office to assess at anything less than market value?

4—Do you know that the city assessors of Erie (and of practically every city in the country) have no **definite, scientific, mathematically correct plan** for assessing property for tax purposes?

5—Do you know that there is much more money **lost to the taxpayers** by improper assessment and consequently improper collection of taxes, than there is by inefficiency and leakage in expenditures?

6—Do you know that the city of Harrisburg (under an equalized assessment) is getting $64,000 every year more than the city of Erie for its public improvements and maintenance, and that their millage is five mills **less than ours?**

7—**Do you know what a single taxpayer besides yourself is assessed per foot front?** Do you know of any published information that would tell you? Don't you think it might be a good thing for you to know?

8—Do you know that many heavy property-holders who are benefitted by the present plan of assessment are persistently and actively **opposed** to this movement for an equalization?

9—Do you know that the failure of great numbers of our citizens to appear before the Board of Appeals is in itself an indication that there is inequality and yet no present means of redress?

10—Do you know that there is no published comparative information as to the assessments of the properties of our citizens to enable you to compare your assessment intelligently **with your neighbor's?**

11—Do you know that the Hon. Lawson Purdy, Chief of the Board of Tax Revision in Greater New York, declared in Erie a month ago that the first step in the direction of equalization is the assessing of every piece of property at its **full value?**

12—Do you know that the city assessors of Erie have privately admitted for years that property is assessed at from **but 40 to 60 per cent. of value?**

13—Do you know that the plan of re-assessing the city we have in mind provides that the **citizens themselves** will publicly assist in fixing the unit values in every square?

14—Do you know that the city of Erie is an immense business corporation, with properties owned worth $3,400,000, and expending annually $600,000? **Do you think that the basis of all this (the city assessment) should be guess-work?**

15—Do you know that your city, school and county taxes are your only expenditures of this nature that are inequitable? Water rent, gas, insurance and like expenses are based on fixed schedules that are no more fair to one person than another?

16—Do you know that the recommendation for equalization made by the joint civic committee is the result of nine months of careful and disinterested inquiry by citizens who are concerned about the welfare of the city?

17—Do you know that in 1890 the city of Harrisburg increased its assessment by equalization and assessing at full value from $6,000,000 to $19,000,000, and decreased its tax millage from 13 mills to 4 1-3 mills? **Erie would cut its millage in the same way** under the same conditions; its representatives in public office are just as sensitive to public opinion as public officers elsewhere.

18—Do you know that as a result of an investigation made by the Erie Teachers' Association in 1906 these facts were brought to light:

Average assessed value of residence properties 16% more than average assessed values of State Street property.

Average assessed value of unimproved vacant property 13% less than State Street property.

A fluctuation in assessed values of from 27% to 90%.

19—Do you know that the total increase in the city assessment in the entire city in **ten** years has been **29%**, while certain property has increased as follows:

West 9th Street has increased in actual value in the past 7 years. 100%
West 10th Street has increased in the past 6 years.....100%
West 8th Street has increased in the past 5 years.....100%
Peach Street has increased in the past 10 years nearly.....100%

20—Do you know that although the cities of Wilkes-Barre, Harrisburg and Erie are of one size, Erie has a lower assessment by one-half, a higher millage by almost double, and a power to borrow money (to meet its needs in the way of permanent improvements) curtailed by one-half?

21—Do you know that on certain questions of finances, and the raising of funds for permanent improvements, the vote of the Erie Councilman and the Erie School Director is worth only one-half of the vote of their fellow officials in Harrisburg, Wilkes-Barre and other Pennsylvania cities, **because of the city assessment?** And do you know that **your vote**, cast at a general election, for the same purposes and for the same reason, is worth only half as much as the vote of the citizen in any of these other cities?

22—Do you know that nowhere does the law, either by implication or direct reading, authorize the city assessors to usurp the powers legally and morally belonging to the city councils and the board of school directors, whom the people and the law hold responsible.

WILL YOU NOT COME TO THE CITIZEN'S MEETING AT THE COURT HOUSE ON WEDNESDAY EVENING, JAN. 11th, WITH SOME QUESTIONS OF YOUR OWN TO ASK?

SOME GENERAL INFORMATION.

City Councils will meet in joint session on Thursday evening, January 12th, 1911, at the City Hall, to hear the report of the Joint Committee of the Civic Bodies of Erie on Equalization of Assessments for Tax Purposes

Under the present law the "city" assessment is made by three city assessors; they are expected to make a complete new assessment of all property (both land and buildings) in the city every third year; the other two years they are expected to add to the assessment made in the triennial year any new buildings that may have been erected in the meanwhile. These assessors are now elected at large for three year terms, one being elected each year by the people. The next election will be November, 1911.

The work of the city assessors is subject to revision by the Board of Tax Revision (a Board elected by city councils); the Board of Revision has full power to revise, increase or decrease the assessment made by the city assessors.

The law states that property is to be assessed at its "fair market value." "Fair market value" is defined by the Supreme Court as follows: "The price at which the owner of property, who is willing to sell but not obliged to sell, is able to find a purchaser, who is willing but not obliged to buy."

The assessment made by the city assessors is the basis:

(1)—For all money raised for "city" purposes;

(2)—for all money raised for "school and library" purposes;

(3)—for all money borrowed by the councils or the School Board up to 2% of the total assessment of the city; and by a vote of the citizens themselves, up to 7% of the assessment.

The city assessment should be uniformly at 100% of value. If the law is to be observed, and one citizen is to be treated as another, each parcel of property must be assessed at its full value. **This movement is for just such an equalization.**

WHAT IS EQUALIZATION?

If the present city assessment were as the law requires, we would have equalization now. Why are not all assessed values equitable and fair to everyone? Perhaps the most important reason is that the people and their reprensentatives in power (assessors, mayors, councilmen, school directors, members of boards of tax revision) have not fully realized before this the necessity of having a full and just assessment. As long as Erie was a small city, with modest needs, there was no pressing demand for an

inquiry into the city assessment. People got into the habit of thinking a great deal about the **tax levy** and very little about the **assessment.** It was popularly argued that if the assessment was low, the tax rate would be high; that if the assessment was high the tax rate would be low; that in either case the same amount of money would be raised. But that sort of reasoning has been wrong. It might be true as to the **total** amount of money raised, but how about the sums raised **from each taxpayer?**

The law under which we are now working was put into force in 1889. Those then familiar with the situation say that the assessment then made for the first time by the Board of Assessors was fair to each taxpayer, even though it did not follow the exact requirement of the law which insists that all property shall be assessed at its full value. But as time went on, values changed in various parts of the city. Land that was vacant twenty years ago is now choice residence property; State and Peach Street properties, and properties on the cross streets that connect them, have increased wonderfully in value; property that was farm land is now in city lots and occupied; the erection of manufacturing plants has changed the value of property, sometimes up and sometimes down. Assessment conditions became more and more complicated as time passed. But during all these years the cost of making the assessment has been kept under a "penny wise and pound foolish" policy, at the lowest figure possible, everyone seeming to forget that the making of the assessmenc was the most important work of the city of Erie in any of its departments. And we would like to emphasize this idea, **that the city assessment is the most important work of the city of Erie in any of its departments.** It is the basis of all the city and school revenues, and of all bond issues. Your police, fire, health, street, engineering, building, executive, administrative, legislative, school and library departments are all supported on money secured from the people on the basis of this city assessment.

And in connection with this statement, study this:

Year.	Salaries of Assessors.	Expense of Fire Dept.
1900 (triennial year)	**$3,600**	**$57,646**
1909 " "	**3,600**	**90,782**

If the departments which spend the money should grow in efficiency with the growth of the city, why not the department which makes the money possible?

Did you ever notice, Mr. Taxpayer, that the great mass of the citizens of every community are watching with great care only the **expenditures,** and not particularly the **receipts.** The taxpayers and the newspapers keep so sharp an eye on the awarding of contracts, the cost of pavements and sewers and public buildings, and on the work performed by public officials and employes, that, it is estimated, the loss from inefficiency and leakage is not over 5%—in other words, the taxpayers get 95 cents for every dollar of the people's money expended. **But how about the receipts?** Do you realize that while you are so carefully watching the spending of the public money right here in Erie, there is an annual loss on many properties of from 20 to 50 cents per dollar of tax receipts? Let us explain this, and in explaining this we explain the need for equalization:

A number of months ago, for example, there were two real estate transactions recorded in the Court House. One was the sale of a piece of property on 9th Street near Sassafras; it sold for $6,200, and was assessed at $1,584, or 25% of its "fair market value." The other was a sale of property on West 3rd Street, which examination shows was assessed at 78% of its value. This means that the citizen who owned that property on 3rd Street has been paying some of the taxes of the more fortunate property-owner near 9th and Sassafras Streets. On a basis of 25 mills tax (the total levy in the city) the man on Ninth Street paid but $39.60; were he assessed on the same basis as the Third Street owner, he would have been paying $120.90 per year. This is only one

sample of hundreds of cases. **Do you begin to see why some people are opposing equalization?** And inasmuch as you are possibly in somewhat the same position as the Third Street resident above, don't you think you ought to begin inquiring into this question of the assessment of the city, and its equalization? If you are being discriminated against in your assessment (and therefore in your taxes), you owe it to yourself to join this fight for equalization; if you are one of the favored ones, you have no moral right to be against us.

Do you live in the First Ward, Mr. Taxpayer? Here's an illustration:

7th St., State to French	—21x41 1-4...	Sold for $3,000...	Assessed $935—31%
7th St., French to Holland	—41 1-4x65...	" " $4,350...	" $2,070—46%

These figures are for 1907. Since then the second lot, then assessed at 46%, has been increased to 49%. The 31% remains unchanged.

Do you live in the Second Ward?

There were three sales on East 10th Street; one property was assessed at 19% of sale price, one at 35%, one at 53%. Does this not need equalizing? If each property were worth $5,000, one paid $13.30 city tax; one $24.50; the third $37.10.

Do you live in the Third Ward?

Two sales within one month of each other; State Street property assessed at 37%; West 10th Street property at 56%.

Do you live in the Fourth Ward?

The records show property at Second and Plum assessed at 69% of market value; property at Eighth and Plum at 30%. Some difference.

Do you live in the Fifth Ward?

There is any amount of inequality; for example, a 26% assessment against a 45% assessment, as indicated by actual sales.

Do you live in the Sixth Ward?

A typical comparison: One sale showing an assessment at 35% of value; another at 60%.

The inequality in assessment, you see, is everywhere. The above are only samples. It is further illustrated by the percentage figures for each year from 1901 to 1910 on a later page. Sales may not be the sole test of value, but they tell quite a story.

AS TO THE CITY ASSESSORS.

The charge that the assessment is inequitable naturally suggests to many minds that there must be something wrong in the administration of the assessment work of the city. There is. But it is well to go slow before placing the blame. The city assessment in its present form is the growth of years. The errors that have crept into it have not come in a day or a year, but are in themselves the accumulation of years. Public officers usually try to do what they think the people want them to do. The people themselves have not taken the right interest in this question up to the present time; how can they expect the assessors to do much more? **Have you ever stopped to think what is meant by assessing the property of the city?** It means that

the assessment must be a record of every change of ownership, of every value and every improvement of value; it must be a record of the values of different kinds of buildings, buildings of different sizes, and material and equipment. Above all it must be **fair and just to all.**

Suppose you were called upon to-day to be a city assessor; could **you** do the work properly without expert help? Do you know how to treat alleys? Whether they increase or decrease the value of abutting property? Do you know how much more valuable a corner lot is than an inside lot? Do you know to what extent passing travel influences lot value? Do you know any plan by which you would arrive at the value of a three-sided lot, or a lot longer on one side than another? Do you know what influence light, air, means of access have on values? Do you know the relative value of a lot at 8th and State to a lot at 24th and Ash? Do you know how to appraise a building? How to figure first cost; what to allow for interior conveniences and equipment; how to charge off for depreciation; how to reckon utility; how to discriminate between single and double houses, flats, apartments, row-houses, office buildings, stores, hotels, churches, halls, factories, foundries, stables, garages? Would you admit that all this is work for experienced and trained minds, and demand expert help? **Or, would you guess at it, and let it go at that?** And yet the assessment of the city of Erie, and of almost every city in the country to-day, is not much better than a guess. You pay your assessors (doing the city's most important work) less than you do some of the clerks in the city departments; naturally no one who appreciates the situation will run for the office of city assessor who can earn more somewhere else doing work less important and bringing him less criticism. Each assessor gets $77 per month salary. There are over 25,000 lots and houses in Erie to be appraised and assessed.

When you want to abolish grade crossings you get special, skilled expert help, and pay for it out of the city's funds. When you want to lay an intake water pipe you hire an expert consulting engineer. When you want to design a public building you hire a professional architect. When the city becomes engaged in a lawsuit of grave consequences, you hire extra legal talent to co-operate with the city law department. When you want to capture a dangerous criminal or murderer you offer a reward out of your public treasury, in addition to the salaries you pay your regular detective and police force. In many other ways you recognize extraordinary situations by providing extraordinary help to the regular employes of the city. **But in the matter of the city assessment, the basic, fundamental work of the city government, you pay three meagre salaries to men not trained to their wotk, and get corresponding results.**

This question comes home more closely to you and to your pocket-book, Mr. Taxpayer, than any question that your representatives pass upon; **don't you think it would pay you to have it done right?** If you are one of the many paying who pay part of their neighbor's taxes in addition to their own, don't you want to stop? If there are improvements demanded in the city that will be of advantage and benefit to you and your children, don't you think it would be right if the money for them were to be paid by the 25% people like our Ninth Street friend above, and not out of your pocket. Of course, if you are one of those who is having his taxes paid in part by some one else, you are satisfied with the present arrangement, but are you? **Why not look into the matter?**

Here is what the City Solicitor of Harrisburg said at the 11th Annual Convention of the Third Class Cities of Pennsylvania:

"The general disposition to treat the office of Assessor as of minor importance, thereby making it easier for the politicians to juggle with it as a political asset, the meagre compensation usually provided for the work, the lack of adequate supervisory power to compel strict performance of duties, **and the absence of any sound, practical business system of doing the work,** are some of the evils recognized by all who have given the subject serious thought and study."

By transfer
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Just to show you how unfairly this thing has been done right along in Erie, not alone lately but year after year, look at this:

In **1901**, according to the market value of various pieces of property selected at random, in various portions of the city, one was assessed at 43% of its value, another at 55% of its value, another at 33%, another at 41%, another at 74%, another at 30%.

In **1902**—	47%;	35%;	30%;	13%;	etc.					
In **1903**—	37%;	53%;	34%;	47%;	etc.					
In **1904**—	42%;	34%;	65;%	35%;	19%;	38%;	etc.			
In **1905**—	27%;	59%;	25%;	35%;	54%;	34%;	60%;	etc.		
In **1906**—	46%;	27%;	60%;	31%;	58%;	30%;	etc.			
In **1907**—	31%;	36%;	29%;	43%;	31%;	20%;	46%;	26%;	69%;	etc.
In **1908**—	31%;	56%;	45%;	48%;	23%;	41%;	etc			
In **1909**—	28%;	47%;	32%;	56%;	38%;	29%;	etc.			
In **1910**—	25%;	44%;	29%;	45%;	34%;	36%;	43%;	78%;	26%;	27%
	32%;	48%;	50%;	etc.						

ARE YOU SURE YOU ARE NOT ONE OF THE 78 PER CENT TAX PAYING CITIZENS, PAYING NOT ONLY YOUR OWN TAX, BUT PAYING SO HIGH A TAX THAT SOME ONE ELSE JUST AS WELL OR BETTER ABLE TO PAY, IS NOT PAYING HIS SHARE? THINK IT OVER.

During all these years every movement in the direction of an equalization has been met with the promise that "the next assessment" would right matters. And that promise is being very freely made now, and will be made next year and the year after, **if the people will stand for promises and nothing else.** But we want to warn you that there is a vast difference between a small increase in the total of the city assessment and the equalization of the assessments of the various taxpayers under the law. The plan seems to be to raise assessments in certain sections of the city gradually (why **gradually**?) enough to provide a little revenue as a sop to the councils and the school board, and so quiet the agitation for equalization. But this method only aggravates the trouble; this is the very method that has been used for years and which has resulted in the city assessment in its present form. Do you know of any published lists or plots that will enable you or anyone else to determine whether or not this promised increase is unfair to you?

The average annual increase in the city assessment in Erie for the past ten years not including 1910, has been $566,000. The average annual increase in city building permits (and permits are usually low in amount) for the same period is over $1,000,000. Only a small percentage of this is for alterations. Buildings just started one year and therefore not legally assessible that year are of course included in the assessment of the following year. Wouldn't it pay to have every building in this city appraised as a builder would appraise it after a thorough examination? This is the Somers plan.

Multiply the $500,000 lost in one year, as indicated by the building permits above, by 25 mills, the present city tax rate for all purposes, and you get $12,500, lost each year on new buildings alone, more than enough to pay for a scientific, equitable assessment of the city.

On the average increase of $566,000 the city of Erie has received about $7,800 yearly; the school district about $4,900. To get additional funds, both have been compelled to issue bonds.

SOME COMPARISONS.

	City Assessment.
Erie, Penna	$25,000,000
Wilkes-Barre, Pa	47,000,000
Harrisburg, Pa	46,000,000

These cities are of the same size; Wilkes-Barre and Harrisburg have high, equalized assessments and low tax rates. Suppose at this point you re-read question 21.

A further comparison of the seven Pennsylvania cities next below Erie in size shows this:

City	Assessment Per Capita of Population.
York	$760.
Wilkes-Barre	723.
Allentown	700.
Harrisburg	657.
Lancaster	500.
McKeesport	480.
Altoona	416.
Erie	**357.**

This statement proves two things: (1) that the law is not being observed in Erie as it is in other cities of the state; (2) that we, compared with these cities, have been compelled to fix a **high and misleading tax rate** to get revenue for public work. The same comparison can be made with cities throughout the country. There are 158 cities in the United States with over 30,000 population; there are 91 cities over 50,000. Erie is fifth from the bottom of the 91, arranged in order of the totals of city assessments. Of the 158 cities, the per capita of assessment averages $705.51; the per capita of Erie is $357.97. Our city assessment is therefore low as well as inequitable. (Figures from latest U. S. Gov't Reports.)

THE BOARD OF APPEALS.

The Board of Appeals cannot of itself render much assistance in this matter. The members are paid three dollars a day for a limited number of days, and no man competent to sit on a Board of Revision and Appeals can afford to re-assess the city at that price. You will be told that the present assessment is all right because there are practically no complaints before the Board of Appeals. Let us see. Suppose a citizen owning a piece of property worth $1,000 is assessed $750, or 75%. In some way he learns that his neighbor owning property worth $10,000 is assessed $5,000, or only 50%. But he cannot appeal under the law because he himself is assessed at but 75%, while the law requires 100%. Another reason why there are few complaints is that while every man knows if his own assessment is greater than it was the year before, he rarely knows anything about his neighbor's assessment. **There is no publicity.**

Isn't this about the way it works in practically every case? John Smith, taxpayer, has property actually worth $3,000. He gets his notice from the city assessors that his property has been assessed at $2,000, and that if he is dissatisfied he can appeal to the Board of Appeals. Mr. Smith sees that he is assessed at only 66 2-3% of value (instead of the lawful 100%) and he thinks he is lucky, and of course says nothing to the Board of Appeals. But he doesn't know (because there is no way for the average man to know) that a few blocks away, Brown's property, also worth $3,000, is assessed at but $1,200, or about 40% of value. Smith pays $50 tax; Brown, on property of the same value, pays but $30. Perhaps your name is Smith. Would you pay a merchant $50 for an article of furniture that was offered to your neighbor for $30? Are you not willing to pay your 17c. to get a new city assessment?

WHO IS TO BE TRUSTED?

The cry is raised that it would be a mistake to bring about equalization in the city assessment because this equalization might cause to be collected (from those who have not been paying their proper portion) taxes over and above what is now turned over to the city officials and representatives to spend. This is not fair argument. The councilmen and the officials having great power in the municipality are the choice of the people; they are the people's representatives, and to say that they are not competent to spend any additional money that may come is to say that the people are not competent to select their own representatives. And are not these same officials and councilmen expending large sums of your money now, and are they not doing it as well as can be expected of any set of men under our present form of municipal government? If they are allowed, as they are, to spend hundreds of thousands of the people's money every year, would it not be safe to entrust a few thousand more into their keeping? If they cannot be trusted to spend what additional may come, they should not be allowed to spend any.

The law now gives school directors the right to levy twenty-six mills; the School Board of Erie levies but nine. When some one tries to tell you that equalization will bring a higher assessment, and therefore give to the School Board greater power to raise more money by taxation, don't believe it. The School Board is to-day only using about one-third of the power it now has, but it does not want to increase the levy if it can help it, because that increase would be based on an assessment that is not fair to so many of the property-owners; to increase the levy would be to increase the burden now borne by those unjustly assessed. **But if the assessment were equalized, the tax rate would be decreased.**

THE REMEDY.

We believe the remedy for our present situation is **publicity and the use of a scientific plan or system of assessment.** Here is what President Purdy says on publicity:

"Publicity is another factor that is regarded with much favor. **The only practical way to get at the value of land is to find out what the people think about it.** Sales furnish some proof of value, but the price paid is only what the buyer thinks it is worth. To determine the value of land with the greatest accuracy, it is necessary to secure as nearly as possible the opinions as to the value of the largest number of persons who help to make the market, either by being themselves buyers and sellers, or the advisors of buyers and sellers. To get such 'community opinion' should be the aim of those in authority over the assessing department, and one of the best ways is by the publishing of valuations, although even this method is not regarded as fully satisfactory."

This should be supplemented by the publication in the newspapers and in official reports of comparative tables and plots, so arranged that each citizen can easily compare his assessment with the assessment of his neighbor in the next square, or of his fellow citizen in another section of the city. And in addition to publicity, there should be a method of assessing.

Before the Convention of Pennsylvania cities, above referred to, City Solicitor Seitz said:

"The Somers System * * * * has recently been adopted in the cities of Cleveland and Columbus and is now on trial in Philadelphia and Scranton. I received a letter from the City Solicitor of Cleveland, who says it is the only approximately scientific system of which he has any knowledge. The City Solicitor of Columbus, Ohio, says it is being used by their Board of Real Estate Appraisers with great satisfaction to themselves, and to the public generally. The chief clerk of the Councils at Philadelphia wrote me under date of August 3rd last: 'We are now experimenting on a contract about to be made with the company (the Somers System) to appraise the values of properties in seven wards, with a view of comparing with the present system. In one location, comprising five of our city blocks, there is a difference of eleven million dollars in the appraised and assessed values. Our Committee are of the opinion that the system is scientific and will prevent any possibility of favoritism and comes as near establishing the real value of property as is possible.' "

The City of Cleveland has just been fully re-assessed by the Somers System; the tax rate has **dropped from $3.52 per $100 to $1.60 per $100 as a result.**

It must be borne in mind that neither the Somers or any other system which may be finally adopted in Erie fixes the value of the property of the city. The value is already here; these systems merely assist the assessors in finding that value and provide a plan by which all the people may be assessed **uniformly.** The work under such a plan would be done largely by Erie People, properly supervised. There is about $650,000 raised annually by direct taxation from the people of Erie; it would cost the people about 17c. a piece for this one year to find out all about the present assessment, and then to get a new assessment that will be fair and just. Don't you think it is worth it? In one sense of the word, though, it wouldn't cost anything, because the 25% and 30% citizens would pay for it; it would come out of the additional taxes that would come from those who have thus far not been paying their just share. We recently had two squares (Peach to French, Seventh to Eighth) assessed under the Somers System, the unit value being fixed by citizens. As an illustration of the result, it was found that State Street property assessed by the citizens at $1,200 per foot was assessed on the city assessment books at but $370 per foot.

The Somers System will be explained at both the Court House and City Hall meetings.

To re-assess this entire city of Erie, according to law, equitably and scientifically, will cost $12,000. The city assessment is the basis of ALL our expenditures; compare this cost with the following:

$12,000 is a trifle more than the expense of curbing and paving a street for three city squares;

$12,000 is about one-sixth of what it costs you to run your police department in this city;

$12,000 is a trifle more than you pay out yearly to keep the street pavements already laid in repair;

$12,000 is about one-ninth of what it costs to build one school house.

In considering this expense of $12,000 it must be borne in mind that the sum of money requested cannot be said to be the cost of only one year's assessment. The work recommended will, if carried out, do two things: (1) It will do in one year the work of systematic assessing that has gone undone for a great many years; (2) It wlll give us an assessment so thorough and complete that no added extraordinary expense will be demanded for a number of years to come.

THE GROWTH OF ERIE HAS BEEN RETARDED FOR YEARS BY PEOPLE WHO HAVE BEEN ENABLED, UNDER AN INEQUITABLE ASSESSMENT, TO KEEP TAX MONEY THAT BELONGED TO THE CITY.

The following is the report that has been approved by the Joint Assessment Committee; to be submitted to a mass meeting of citizens at the Court House on Wednesday, January 11, 1911, and to a Joint Session of City Councils at the City Hall on Thursday, January 12, 1911.

REPORT OF SUB-COMMITTEE.

To the Joint Committee on Equalization of Assessed Values:

"Equalization in the assessment of the property of the people of Erie for taxation purposes is recommended to you to-night as the result of the inquiries made by your committee since its appointment. We find that this is a question of paramount importance in almost every American community, and that the interest now displayed in Erie is but an echo of many agitations elsewhere for improved assessment conditions. It is all a development of recent years. That the assessment is fundamental in the financial operations of every municipality is just beginning to be recognized all over the country. And along with this comes the realization that no Board of Assessors can creditably and properly make an sssessment unless it is furnished with all the equipment and clerical and other help that are required. This is the condition in Erie. The assessors have for years been assessing property in the same manner as it has been generally assessed throughout the country. Our investigations satisfy us that the first step toward a correction of conditions is to provide our assessors with whatever may be needed to enable them to prosecute their work."

FULL VALUE.

"To an understanding of this it must be borne in mind that no equalization can be had unless all property is assessed at its full value. Full value is a value always easily arrived at, and not easily juggled with. Until your assessment is placed on this basis no citizen, however discriminated against can appeal successfully for redress, nor can intelligent comparison be made of the values placed against various properties. The means to this end is above all things publicity; publicity in methods of assessment; publicity in publication of results.

Equalization has not been fully realized in the past for a number of reasons, chief of which was the lack of adequate machinery to properly execute work of this magnitude. Three assessors have been expected to cover a large tract of territory containing to-day it is estimated over 25,000 parcels within a limited time, at comparatively small compensation with little clerical assistance. The spirit of the times and the demands of the people seemed to require nothing more than was offered, and that could be offered under the conditions. But this has continued until an unjust and inequitable situation is confronting us, that demands that the assessors be not further handicapped in the work required of them under the law.

LOWER TAX RATE.

"There has been a mistaken impression in the minds of many of the people that a revision of the city assessment would mean a general higher taxation. If the revision be an equalization (and no other revision should be considered) quite the contrary will be true. The truth is that under the present lack of system there is no opportunity to inform the assessors of the opinions of the people so far as the values of property are concerned, nor is there any way by which the people can be properly informed of the deliberations and decisions of their assessors, nor have the people any proper means of making comparisons of value as fixed. On the basis of the city assessment practically all our revenue is provided, yet the people have provided no proper means by which errors in judgment or discrimination can be guarded against."

PUBLICITY.

"In a recent address before the Chamber of Commerce, Hon. Lawson Purdy, dwelling with especial emphasis upon these points, advised strongly in favor of the publication of plots and property lists, so arranged as ro make the information desired easily accessible. He demonstrated the success of this procedure in Greater New York, with its mighty problems and assessment complications, and counseled the use of publicity in every form to bring about and to hold after accomplished equity in assessment.

There is to-day in Erie no published information in shape and form for purposes of intelligent comparison; the owner of large property holdings, always alive to his individual interests, is the only one who knows what comparisons to make, and when and how to appeal. His fellow-citizen of humbler circumstances, unlearned in the methods that now hold, continues year after year to pay not alone his own, but a portion of the taxes of his more fortunate neighbor. If this idea can be successfully and firmly lodged in the minds of the great bulk of taxpayers, no citizens need hesitate to endorse this movement of equalization, property need not be inequitably assessed, nor need there be any hesitancy in appropriating sufficient funds to enable a proper assessment to be made."

EXPERT ASSISTANCE.

"In the matter of providing a systematic plan for assessing of the city, we are impressed with the need of expert advice and assistance. Assessing is one of the highly important functions of municipal government, it is in itself complex and complicated: it requires scientific treatment. The time of the sssessors can profitably be devoted to fixing the units of value throughout the city, and to exercising a general supervision over the work as it progresses. For the remainder of the work our report contemplates the providing of enough expert and clerical assistance to enable the assessors to produce an assessment that will meet with general approval."

RECOMMENDATIONS.

"Our specific recommendations are as follows:

"That the joint committee on equalitzation of assessed values petition city councils:

"First—To secure from the City Solicitor a legal opinion as to the relative powers and functions of the Board of City Assessors, the Board of Tax Revision and Appeals, and the Bureau of Assessments and Tax Revision, with special reference to the power of any or all of these bodies to employ the necessary assistance and incur the attendant expense in securing a systematic and scientific assessment along the lines of the Somers System."

"Second—To appropriate sufficient funds to permit the preparing of new assessment plots for the use of the city assessors' office. The work we believe, can be done in the City Engineer's office."

"Third—To appropriate out of the revenues of the coming year the sum of $12,000 for the re-assessing of the city, in harmony with the suggestions of the City Solicitor, the work to be done in co-operation with the city assessors, or the bureau of assessments and tax revision, of which they are members."

"Fourth—That the city, through its proper officers or board, engage such expert and clerical help as may be necessary, to provide a thorough and systematic assessment of the city. Our investigations lead us to think that the Manufacturers' Appraisal Company, of Cleveland, operating the Somers System, is well equipped to take up this work with the city authorities.

METHOD.

"In explanation of the sum of $12,000 above, we would say that this is meant to cover such a complete and painstaking appraisal of the city as the Somers or similar system would supply, and to cover all expense except the salaries of the city assessors provided for by law. Under whatever specific system may be ultimately adopted, the fixing of the initial unit value in each city square would be the work of the assessors. Should the Somers System, for instance, be used thereafter, these tentative values would be submitted through the public press and at district and precinct meetings to the taxpayers affected for their criticism.

After the unit values are determined by this method, the tables of the Somers System are applied uniformily to the assessment of the property. The Manufacturers' Appraisal Company will, if desired, assume only the general supervision of the work, and the supplying of a number of experts. This is a matter for later adjustment, however; the sum of $12,000 quoted will be required, whatever may be the manner of its expenditure."

"In conclusion, we urge this report and its adoption upon this joint civic body and upon city councils, as a measure of great public good. We submit that it is a fundamental proposition of more consequence to the future well-being of the municipality and the schools than any now confronting our public administrative bodies."

(Note: All the above is substantially true of the "County" Assessment of the city, upon which you pay your "county" tax. The county assessment is made by county assessors, elected by the people in each ward of the city. The Board of County Commissioners corresponds to the Board of Tax Revision of the City.)

THIS IS YOUR FIGHT FROM NOW ON, MR. TAXPAYER!

WE CAN DO NOTHING FURTHER WITHOUT YOUR CO-OPERATION. COME TO THE MEETINGS AT THE COURT HOUSE AND THE CITY HALL.

W. J. Flynn
Erie, Pa.

THE ALLIED CIVIC BODIES OF ERIE.

JOINT COMMITTEE
on
EQUALIZATION OF ASSESSED VALUES.

Organized June 24, 1910.

BOARD OF TRADE:
J. M. Force; W. E. Beckwith; A. B. Osborne; J. T. Brew; H. C. Lord.

CHAMBER OF COMMERCE:
H. J. Sevin; Jas. N. Thayer; Grant Smith; S. O. Beckman; J. A. Reynolds.

BUSINESS MEN'S EXCHANGE:
Henry Kessler; Adam Karch; F. J. Detzel; Christ. Bloeser; A. M. Howes.

SOUTH ERIE IMPROVEMENT ASSOCIATION:
J. B. Cessna; L. D. Davis; Jacob Kaltenbach; Isaac Rosenthal; C. W. Nick.

ERIE PLAY GROUND ASSOCIATION:
Matthew Griswold, Jr.; Rev. M. C. Currick; Dr. D. G. Evans; Jas. M. Dickey; M. A. Auerbach.

WOMAN'S CLUB:
Mrs. H. F. Watson; Mrs. L. D. Davis; Dr. A. B. Woods; Misses Jane Pressly, Eda Camphausen.

ERIE TEACHERS' ASSOCIATION:
Miss Jessie Wheeler; J. C. Diehl; Misses M. S. Farley, M. J. O'Connor, C. J. Hershey.

BOARD OF TAX REVISION:
W. D. Kinney; A. B. Aitken; A. Geiger; E. McK. Whitley.

CITY COUNCILS:
J. J. Barber; M. R. Nason; Frank Scheppner; J. L. Seibert; J. Emil Gross.

BOARD OF EDUCATION:
M. G. Mayo; Frank Semmence; John S. Rilling; F. C. Callaghan; W. J. Flynn.

Circular No. 1.

January 3, 1911.

(Save for further reference.)